(b) details of the collected Education Cess amounts, which has been released so far to Ministry of Human Resource Development from the year of imposition of Education Cess in the country, year-wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) and (b) The information is being collected and will be laid on the Table of the House.

Audit of expenditure by CAG for granting loans to autonomous bodies

876. SHRI KARNENDU BHATTACHARJEE: Will the Minister of FINANCE be pleased to state:

(a) whether at the time of sanction of loans/grants to Autonomous Bodies, Government insists upon audit of expenditure by CAG or other appropriate agency to ensure it has been used for appropriate purpose;

(b) how does Government satisfy itself about the money being properly utilized for the purpose it was sanctioned;

(c) whether any case of irregularity has come to Government's notice during the years 2002—04; and

(d) if so, what action has been taken by Government against the defaulters?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM): (a) to (d) The General Financial Rules stipulate that accounts of all grantee institutions shall be open to inspection by the sanctioning authority, internal audit of Ministry/Department and also Audit by the Comptroller & Auditor General of India. A provision to this effect is required to be incorporated in all orders sanctioning grants-in-aid. Utilisation Certificates are required to be furnished to the sanctioning authority within 12 months of closure of the financial year by the institutions concerned.

Whenever cases of irregularities are noticed, appropriate action is initiated against such institutions by the administrative Ministry/Department including blacklisting the default organisations from any future grants, subsidy and other type of financial support from the Government and to take suitable measures for enforcing recoveries.